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SUGHRUE MION, PLLC

October 16, 2003

MAIL STOP PATENT APPLICATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Application of Shinichiro TOMIKAWA and Hirokazu MIYAZAWA
DRY GRINDING SYSTEM AND DRY GRINDING METHOD
Assignee: SHOWA DENKO
Our Ref. Q72552

Dear Sir:

Attached hereto is the application identified above comprising twenty (20) sheets of the specification, including the claims and abstract and four (4) sheet(s) of drawings. **The requisite U.S. Government Filing Fee, English Translation, copies of an executed Declaration and Power of Attorney and Assignment will be submitted at a later date.**

The Government filing fee is calculated as follows:

Total claims	<u>20</u>	-	<u>20</u>	=	<u> </u>	x	\$18.00	=	<u> </u>	\$0.00
Independent claims	<u>1</u>	-	<u>3</u>	=	<u> </u>	x	\$86.00	=	<u> </u>	\$0.00
Base Fee										\$770.00
TOTAL FEE										<u>\$770.00</u>

Priority/Benefit is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2002-304390	October 18, 2002
U.S. Provisional	60/421,783	October 29, 2002

The priority document will be filed at a later date.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

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